UNIVERSITY OF TORONTO.

REPORT OF

STANDING COMMITTEE ON FINANCE

1893-4.

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(ADOPTED DECEMBER 8, 1893.)

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY.

TORONTO:
WARWICK BROS. & RUTTER, PRINTERS, 68 AND 70 FRONT ST. WEST
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UNIVERSITY OF TORONTO.

REPORT OF STANDING COMMITTEE ON FINANCE.

TORONTO, November 21st, 1893.

The Standing Finance Committee beg to submit their report for the year ending 30th June, 1894 :

1. They have obtained from the Bursar the estimates of the receipts on income account for the year; and from the Bursar and the heads of University departments they have received estimates of the probable expenditures for the year.

2. They also incorporate in their report, for the sake of convenience, the estimates of University College, which have been furnished to the Committee for their information by the Council of University College.

3. The forms of account which were employed in last year's report have been adhered to, and for the purpose of comparison the actual results of the transactions of the year 1892-93 are given.

RECEIPTS.

I. Ordinary Revenue.

	Estimate 1893-4.	Receipts 1892-3.
	$ c.	$ c.
(a) Interest on balance purchase moneys (old sales)	849 94	1,101 92
do (new sales, Devonshire Place)	1,653 40	824 11
(b) Interest on loans	40,220 85	39,497 02
Interest on debentures	18,333 29	19,050 53
(c) Rents (other than Park)	4,140 00	5,108 72
Rents (University Park)	8,300 00	8,413 13
Allowance by Medical Faculty, rent and maintenance of part of Biological Building	1,900 00	1,900 00
(d) Fees, University and College	34,000 00	35,612 89
(e) City of Toronto, payment	6,000 00	6,000 00
(f) Transfer fees (discharges of mortgage, deeds, etc.	50 00	48 50
(g) Dividend on bank stock (now sold)	.....	30 62
(h) Interest on advance to U. C. College	2,800 60	2,679 58
(i) Sundry earnings, land (including payment of $500 by Toronto Cricket Club) say	1,200 00	1,100 49
	119,948 08	121,367 51
Balance at credit of revenue account at 30th June, 1893, carried forward	3,382 92	
	123,331 00	
To the above must be added the following special items:		
(k) Bursar's office, share of expenses of management payable by Upper Canada College. Arrears for 1892-3, $1,140.49. Estimate for 1893-4, $750	1,890 49	
(l) School of Practical Science, ground rent for two years to June, 1894	2,800 00	
(m) Biological Building, allowance for occupation of certain rooms by Provincial Board of Health	200 00	
	128,221 49	121,367 51
Less interest on bank overdraft caused by investments made in anticipation of debentures maturing	5,000 00	5,045 33
Total estimated revenue for year	123,221 49	116,322 18

DEDUCTIONS.

	Amount of balance at 30th June, 1893.	Amount of interest.
(1) Interest on the following special funds included in statement No. 1, ordinary revenue:	$ c.	$ c.
(a) Library Insurance Fund (books)	47,550 89	713 25
(b) Museum Restoration Fund	3,143 71	94 31
(c) Residence Extension Fund	736 13	22 08
(d) Medical Faculty Surplus Fund	4,181 91	78 40
(e) Vice-Chancellor's special account	115 52	4 62
(f) Retirement Fund	6,691 31	401 46
(g) Specific Endowment (Scholarships, etc)	62,671 42	3,767 87
	125,090 89	5,081 99
(2) Interest on cost of asphalt pavement, Devonshire Place ($11,248.29 at 5 per cent)	.....	562 41
Total of deductions	.....	5,644 40
Leaving $117,577.09 available for the service of the year.		

GENERAL REMARKS ON THE PRECEDING STATEMENTS.

4. The receipt of $5,108.72 for rents (other than park) in 1892-3 included arrears of former years amounting to about $1,000.

5. The receipt of $35,612.89 for fees, University and College, in 1892-3, included arrears of Examination and Degree Fees in Agriculture paid by the Government. The estimate of $34,000 for the current year includes $250 for Agricultural Fees.

6. The share of the expenses of the Bursar's office, payable by Upper Canada College, has been estimated by the Board of Trustees at $750, for the current year.

7. The estimate of $2,800 for two years' ground rent of the site of the School of Practical Science, has been furnished by the Board of Trustees.

8. The Committee learn that an officer of the Provincial Board of Health is occupying a portion of the Biological building. They have accordingly included in the estimates a sum of $200 as allowance for such occupation.

9. The Committee are of opinion that for the present the rate of interest allowed on certain special funds, viz :—Library Insurance Fund, Museum Restoration Fund, Residence Extension Fund and Medical Faculty Surplus Fund, should be reduced to 3 per cent.

10. Annexed hereto are the summaries and details of the estimates of expenditure.

J. LOUDON,
Chairman.

Summary of Estimated Expenditure, Year 1893-4.

—	Payable out of interest on special funds.	Payable out of ordinary income.	Expenditure. 1892-3.
	$ c.	$ c.	$ c.
1. Salaries and pensions:			
(a) Salaries (inclusive of Bursar's Office and of Retirement Fund)		80,984 00	79,887 09
(b) Pensions		1,000 00	2,378 33
2. Bursar's Office, exclusive of salaries		1,200 00	1,301 98
3. Expenses *re* Investments, etc		1,325 00	1,197 43
4. Scholarships	2,497 50		1,795 00
5. Examiners		7,000 00	7,973 13
6. Insurance		500 00	602 65
7. Telephones		145 00	138 43
8. Library:			
Customary grant		2,600 00	3,479 67
Maintenance of building		1,200 00	900 01
Furnishing	500 00		1,339 75
Moving expenses			72 65
9. Main Building:			
(a) Repairs, maintenance of structure, fuel, water, gas, etc.		4,550 00	4,816 14
(b) Registrar's office		50 00	300 00
(c) Furnishing			659 54
10. Grounds:			
Labor, fencing, grading, etc		2,500 00	2,400 41
11. Chemical Department:			
Maintenance		508 00	453 20
Apparatus (Dr. Ellis)		400 00	
12. Biological Department:			
Maintenance of structure, fuel, water, gas, etc		1,800 00	1,838 03
Fittings and apparatus		445 00	} 815 27
Laboratory supplies		450 00	
Students' supplies		777 00	1,844 73
Physiology—apparatus, including revote of $170		280 00	618 24
13. Physical Department:			
Maintenance		325 00	324 54
14. Mineralogical and Geological Department:			
Maintenance		200 00	179 18
Fittings and apparatus		329 00	350 00
15. Ethnological Museum:			
16. Psychological Department:			
Maintenance		50 00	
Apparatus			691 19
17. Mathematical Department			326 22
18. Political Science Department: Class Room supplies		25 00	
19. Classics: Class Room supplies		70 00	12 11
20. English " "			4 12
21. French " "		22 00	18 93
22. German " "			
23. Italian and Spanish: Class Room supplies		23 00	31 99
24. Oriental Literature " "		25 00	25 00
25. Stationery—University		1,200 00	1,240 10
26. Printing "		2,700 00	2,770 44
27. Advertising "		250 00	227 22
28. Incidentals "		150 00	143 63
29. Stationery—University College		100 00	60 95
30. Printing " "		150 00	164 60
31. Advertising " "		75 00	69 00
32. Incidentals " "		75 00	61 37
33. Convocation expenses		75 00	62 00
Special advertising			40 50
Senate Elections			200 00
	2,997 50	113,558 00	121,817 23
Total estimated expenditure out of ordinary income			113,558 00
Total available revenue (p. 3)			117,577 09
Balance			4,019 09

Detailed Estimate of Expenditure, Year 1893-4.—*Continued.*

Salaries.	Estimated amount year ending 30th June, 1894.	Amount paid, year ending 30th June, 1893.
	$ c.	$ c.
1. Bursar's Office:		
Bursar	2,400 00	2,400 00
Accountant	700 00	600 00
Book-keeper	.....	100 00
Clerk	240 00	160 00
	3,340 00	3,260 00
2. Library:		
Librarian (salary at $1,300, for six months $650; at $1,400, for six months $700)	1,350 00	1,250 00
Student Assistant (salary at $15 per month for eight months)	120 00	381 34
do do do do	120 00	
do do do do	120 00	
Superintendent of Library	.....	300 00
Clerk	300 00	300 00
Catalogue Clerk	300 00	300 00
Caretaker	500 00	505 00
	2,810 00	3,036 34
3. General as between University and University College:		
President (also paid as Professor of Physics)	1,800 00	1,425 00
do (Sir Daniel Wilson, including gratuity of $833.33 to Miss Wilson)	.....	1,383 33
Janitor	504 00	504 00
do as Sunday Constable	.....	25 00
Gardener	420 00	420 00
do as Sunday Constable	.....	25 00
Engineer (with rooms and fuel)	576 00	576 00
Fireman (eight months at $45 per month)	360 00	340 50
Superintendent of electrical plant (paid as mechanical assistant Physics)		
Attendant	384 00	311 00
Attendant on coat-room and lavatory (seven months at $25 per month)	175 00	
Charwoman	312 00	312 00
do	.....	238 00
	4,531 00	5,559 83
4. Pensions and gratuities:		
J. M. Hirschfelder	1,000 00	1,000 00
George Goodwin (dead)	.....	120 00
	1,000 00	1,120 00
5. University of Toronto, general:		
(a) Vice-Chancellor	400 00	400 00
Bedal and attendant on Senate (also paid as Bedal University College)	700 00	568 65
do (Robert McKim, including gratuity of $425 to Mrs. McKim)	.....	495 83
Architect	100 00	100 00
(b) Registrar's Office:		
Registrar (also paid as Registrar University College). (Payment in 1892-3 included $300 arrears.) Salary at $1,000, for six months $500; at $1,100, for six months $550	1,050 00	1,150 00
Registrar's Assistant	200 00	200 00
	2,450 00	2,914 48
6. Teaching Staff, etc., University of Toronto:		
(a) Modern History—		
Lecturer	1,500 00	1,125 00
	1,500 00	1,125 00
(b) Political Science:		
Professor (salary $2,500, for 3 months $325; at $2,600, for 9 months $1,950)	2,575 00	1,875 00
Professor (W. J. Ashley)	.....	800 00
Professor of Constitutional and International Law	1,000 00	1,000 00
Professor of Roman Law, Jurisprudence and History of English Law	1,000 00	1,000 00
Fellow	500 00	
Lecturer, temporary (salary at $1,000 for 3 months)	250 00	750 00
	5,325 00	5,425 00

Detailed Estimate of Expenditure, Year 1893-4.—*Continued.*

Salaries.	Estimated amount year ending 30th June, 1894.	Amount paid year ending 30th June, 1893.
	$ c.	$ c.
(c) Mathematics:		
Professor	3,000 00	2,925 00
Lecturer (salary at $800, for three months $200; at $900, for nine months $675)	875 00	600 00
Fellow	500 00	500 00
	4,375 00	4,025 00
(d) Physics:		
Professor (paid also as President)	3,200 00	3,200 00
Demonstrator	1,700 00	1,700 00
Lecturer (salary at $800, for three months $200; at $900, for nine months $675)	875 00	600 00
Assistant Demonstrator	700 00	525 00
Fellow	500 00	500 00
Mechanical Assistant (also Superintendent of electrical plant) salary at $800, for three months $200; at $900, for nine months $675)	875 00	800 00
	7,850 00	7,325 00
(e) Chemistry:		
Professor	3,200 00	3,200 00
Demonstrator (salary at $900, for three months $225; at $1,000, for nine months, $750; arrears previous year $100	1,075 00	800 00
Demonstrator	500 00	375 00
Fellow	500 00	500 00
Lecture Assistant	500 00	400 00
" " (Dr. G. Chambers) arrears	100 00	
Attendant	504 00	304 50
"	.....	252 00
	6,379 00	5,831 50
(f) Mineralogy and Geology:		
Professor	3,100 00	3,100 00
Fellow	500 00	500 00
Attendant	200 00	144 34
	3,800 00	3,744 34
(g) Biology:		
Professor	3,200 00	3,200 00
Associate Professor of Physiology (salary at $1,800, for three months $450; at $1,900, for nine months $1,425)	1,875 00	1,774 99
Lecturer (salary at $800, for three months $200; at $900, for nine months $675)	875 00	600 00
Assistant Demonstrator	700 00	375 00
Fellow	500 00	500 00
Sub-curator of Museum, etc	524 00	524 00
Attendant and Caretaker of Biological Buildings	480 00	480 00
Boy, cleaner, etc	120 00	120 00
	8,274 00	7,573 99
(h) Italian and Spanish:		
Associate Professor (salary at $1,800, for three months $450; at $1,900, for nine months $1,425)	1,875 00	1,774 99
Fellow	500 00	500 00
	2,375 00	2,274 99
(i) Logic and Metaphysics:		
Professor (three months at $3,200)	800 00	3,200 00
Assistant Lecturer	700 00	
Lecturer and Demonstrator in Philosophy	800 00	350 00
	2,300 00	3,550 00

Detailed Estimate of Expenditure Year 1893-4.—*Continued.*

Salaries.	Estimated amount year ending 30th June, 1894.	Amount paid year ending 30th June 1893.
	$ c.	$ c.
7. Teaching Staff, University College:		
(*k*) Ethics:		
Professor	3,000 00	3,000 00
	3,000 00	8,000 00
(*l*) Greek:		
Professor	3,200 00	3,200 00
Lecturer (three months at $1,700)	425 00	1,700 00
" (nine months at $800)	600 00	
	4,225 00	4,900 00
(*m*) Latin:		
Associate Professor (salary at $1,800, for three months $450; at $1,900, for nine months $1,425)	1,875 00	1,774 99
Lecturer (salary at $900, for three months $225; at $1,000 for nine months $750)	975 00	874 99
Fellow	500 00	500 00
	3,350 00	3,149 98
(*n*) Oriental Literature:		
Professor	2,500 00	2,425 00
Lecturer (salary at $800, for three months $200; at $900, for nine months $675)	875 00	600 00
	3,375 00	3,025 00
(*o*) English:		
Professor	3,200 00	3,200 00
Lecturer	1,700 00	1,700 00
	4,900 00	4,900 00
(*p*) French:		
Associate Professor (salary at $1,800, for three months $450; at $1,900, for nine months $1,425)	1,875 00	1,774 99
Lecturer (salary at $900, for three months $225; at $1,000, for nine months $750)	975 00	874 99
Fellow	500 00	500 00
	3,350 00	3,149 98
(*q*) German:		
Associate Professor	2,000 00	2,000 00
Lecturer (salary at $900, for three months $225; at $1,000, for nine months $750)	975 00	874 99
Fellow	500 00	500 00
	3,475 00	3,374 99
8. University College (General):		
Registrar (also paid as Registrar, University) } See under University of Toronto, General	.....	.....
Bedal (" " Bedal ") } See under University of Toronto, General	.....	.....

Detailed Estimate of Expenditure, Year 1893-4.—*Continued.*

Expenses.	Payable out of interest on special funds.	Payable out of ordinary revenue.	Amount paid 1892-93.
	$ c.	$ c.	$ c.
2. Bursar's Office (exclusive of salaries now in salary list).			
Allowance to cover gas, fuel and attendance	.....	100 00	
Stationery, printing, postage and incidentals	.....	700 00	
Allowance for rent of office	.....	400 00	
		1,200 00	1,301 98
3. Expenses *re* Investments, etc.:			
Law costs	.....	925 00	
General incidentals (including commission on loans)	.....	400 00	
		1,325 00	1,197 43
4. Scholarships:			
Junior Matriculation:			
1. Prince of Wales	50 00	.....	50 00
1*a*. General Proficiency	60 00	.....	30 00
2. "	42 50	.....	27 50
3. "	25 00	.....	25 00
4. "	22 50	.....	22 50
5. "	20 00	.....	20 00
6. "	17 50	.....	17 50
7. "	15 00	.....	15 00
8. " West Durham	25 00	.....	25 00
1. Classics and Mathematics	60 00	.....	30 00
2. "	20 00	.....	20 00
1. Classics and Moderns	60 00	.....	30 00
2. "	42 50	.....	27 50
3. "	20 00	.....	20 00
4. "	17 50		
1. Mathematics and Moderns	60 00	.....	30 00
2. "	20 00	.....	20 00
1. Mathematics and Science	60 00	.....	30 00
2. "	20 00	.....	
1. Moderns and Science	60 00		30 00
2. "	20 00	.....	
1. Mathematics	60 00	.....	30 00
2. "	15 00	.....	15 00
1. Moderns	60 00	.....	30 00
2. "	15 00	.....	15 00
1. Science	60 00		
2. "	15 00		
1. Classics—Mary Mulock	60 00	.....	60 00
2. " "	60 00	.....	60 00
First year:			
Classics (Moss Scholarship)	120 00	.....	120 00
Political Science (Banker's Scholarship)	70 00	.....	70 00
Second year:			
Classics (William Mulock Scholarship)	60 00	.....	60 00
Mathematics " "	60 00	.....	60 00
Modern Languages (George Brown Scholarship)	60 00	.....	60 00
Philosophy (John Macdonald Scholarship)	50 00	.....	50 00
Political Science (Blake Scholarship) No. 1	75 00	.....	75 00
" " " No. 2	50 00	.....	50 00

Detailed Estimate of Expenditure, Year 1893-4.—*Continued*

Expenses.	Payable out of interest on special funds.	Payable out of ordinary revenue.	Amount paid, 1892-3.
	$ c.	$ c.	$ c.
Third year.			
German (Julius Rossin Scholarship)	60 00	.....	60 00
Political Science (Blake Scholarship) No. 1	75 00	.....	75 00
" " " " No. 2	50 00	.....	50 00
Philosophy (John Macdonald Scholarship)	60 00	.....	60 00
Physics, No. 1	100 00	.....	100 00
" No. 2	45 00	.....	45 00
Chemistry and Mineralogy (Daniel Wilson Scholarship)	60 00	.....	60 00
Natural Science (Daniel Wilson Scholarship)	60 00	.....	60 00
Post-graduate:			
Political Economy (Ramsay Scholarship)	60 00	.....	60 00
Medicine (George Brown Memoral Scholarship)	300 00		
	2,497 50	.....	1,795 00
5. Examiners:			
Arts	.....	4,220 00	5,074 10
" (supplemental)	.....	425 00	
Medicine	.....	825 00	1,550 80
" (supplemental)	.....	275 00	
Law	.....	100 00	86 00
Engineering and Applied Science	.....	140 00	140 00
Dentistry	.....	200 00	212 50
Agriculture	.....	250 00	269 10
Music	.....	40 00	40 00
Pharmacy	.....	325 00	399 65
Matriculation	.....	200 00	200 98
		7,000 00	7,973 13
6. Insurance	.....	500 00	602 65
7. Telephones:			
University (main building)	.....	30 00	30 00
Library	.....	40 00	38 43
Biological building	.....	30 00	25 00
Bursar's office	.....	45 00	45 00
		145 00	138 43
8. Library (exclusive of salaries):			
Customary grant	.....	2,600 00	3,479 67
Expenses incidental to moving	.....	.....	72 65
Maintenance: Fuel $625 00			
Water 150 00			
Gas 25 00			
Extra cleaners 200 00			
Incidentals 100 00			
Repairs of structure 100 00			
		1,200 00	900 01
Furnishing	500 00	.....	1,339 75
	500 00	3,800 00	5,792 08

Detailed Estimate of Expenditure, Year 1893-4.—*Continued.*

Expenses.		Payable out of ordinary revenue.	Amount paid 1892-93.
9. Main Building:			
(a) Maintenance—Repairs (carpentry and plumbing, occasional labor and sundries)		1,450 00	983 65
Fuel		2,650 00	3,439 87
Water		350 00	322 21
Gas		100 00	70 41
(b) Registrar's Office		50 00	300 00
(c) Furnishing		.....	659 54
		4,600 00	5,775 68
10. Grounds:			
Occasional labor, roads, fences, sidewalks, etc		2,500 00	2,400 41
11. Chemical Department: Maintenance—			
Chemicals		250 00	453 20
Material other than chemicals		30 00	
Glass apparatus used in lectures		55 00	
Repairs		35 00	
Incidentals		20 00	
Students' laboratory supplies		118 00	
Apparatus (Dr. Ellis)		400 00	
		908 00	453 20
12. Biological Buildings: Maintenance of structure—			
Fuel		960 00	1,090 23
Gas		140 00	139 19
Water		200 00	177 14
House furnishings and cleaning materials		150 00	431 47
Repairs, including carpentry and plumbing		200 00	
Gas, water and electric light fittings		.....	
Additional cleaning assistance (exclusive of mineralogical and anatomical rooms)		150 00	
		1,800 00	1,838 03
Biological Department:			
Laboratory—lecture-room and museum supplies		450 00	815 27
Fittings and apparatus		445 00	
Students' laboratory supples		777 00	1,844 73
Physiology—apparatus, including revote of $170		280 00	618 24
		1,952 00	3,278 24
13. Physical Department: Maintenance—			
Chemicals (alcohol, acids, mercury, etc.)	$75 00		
Electrical supplies (wire, etc.)	50 00		
Glass vessels, prisms, rubber, etc	50 00		
Drawing paper, etc	20 00		
Dusters	5 00		
Materials for making and repairing instruments	60 00		
Carpenter's work and materials	35 00		
Sundries	30 00		
		325 00	324 54

Detailed Estimate of Expenditure, Year 1893-4.—*Concluded.*

Expenses.	Payable out of ordinary revenue.	Amount paid, 1892-3.
	$ c.	$ c.
14. Mineralogical and Geological Department:		
Supplies and sundries, including students' supplies	200 00	179 18
Revote of grant for new instruments, 1891-1892	.....	350 00
Fittings and apparatus	329 00	
15. Ethnological Museum:		
Sundries	.....	.....
16. Psychological Department:		
(a) Maintenance	50 00	} 691 19
(b) Fittings and apparatus		
17. Mathematics	.....	329 22
18. Political Science:		
Class room supplies	25 00	
19. Classics:		
Class room supplies and collection of coins	70 00	12 11
20. English:		
Revote of grant of 1891-2	.....	4 12
21. French:		
Books for class room use	22 00	18 99
22. German:		
Books for class room use		
23. Italian and Spanish:		
Books for class room use	23 00	31 99
24. Oriental literature:		
Books for class room use	25 00	25 00
25. Stationery (University):		
Office supplies, papers for examinations, postage, etc.	1,200 00	1,240 10
26. Printing (University)	2,700 00	2,770 44
27. Advertising (University)	250 00	227 22
28. Incidentals (University)	150 00	143 63
29. Stationery (University College)	100 00	60 95
30. Printing (University College)	150 00	164 00
31. Advertising (University College)	75 00	69 00
32. Incidentals (University College)	75 00	61 37
33. Convocation expenses	75 00	62 00
Special advertising	.....	40 50
Senate elections	.....	200 00

120 Simcoe Street,

Toronto, 30th November, 1893.

James Brebner, Esq.,

Registrar, University of Toronto.

Dear Sir,—At a meeting of the Board of Trustees, held to-day, the draft Report of the Committee of the Senate on Finance, containing estimates of revenue and expenditure, and the Committee's observations on various matters, was read, and, on motion of Mr. Walker, the Report was approved by the Board.

Yours truly,

J. E. BERKELEY SMITH,

Bursar.